

Title 36: TAXATION
Chapter 835: MISCELLANEOUS ENFORCEMENT PROVISIONS

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Maine Revised Statutes

Title 36: TAXATION

Chapter 835: MISCELLANEOUS ENFORCEMENT PROVISIONS

§5310. TIMELY MAILING

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1981, c. 364, §73 (RP).

§5311. COLLECTION PROCEDURES

1. General. The tax imposed by this Part shall be collected by the assessor and he may establish the mode or time for the collection of any amount due under this Part if not otherwise specified. The assessor shall, on request, give a receipt for any amount collected under this Part. The assessor may authorize incorporated banks or trust companies which are depositaries or fiscal agents of this State to receive and give a receipt for any tax imposed under this Part, in such manner, at such times, and under such conditions as he may prescribe; and the assessor shall prescribe the manner, times and conditions under which the receipt of tax by such banks and trust companies is to be treated as payment of tax to the assessor.

[1969, c. 154, §F (NEW) .]

2. Notice and demand.

[1985, c. 691, §41 (RP) .]

3. Cross-reference.

[2003, c. 588, §22 (RP) .]

4. Naming of agent.

[2003, c. 588, §23 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 37, §1 (AMD). 1977, c. 165, §§6,7 (AMD). 1979, c. 378, §47 (AMD). 1985, c. 691, §41 (AMD). 2003, c. 588, §§22,23 (AMD).

§5312. WARRANT; REQUEST FOR AND ISSUANCE

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 37, §2 (RPR). 1977, c. 165, §§8,9 (AMD). 1977, c. 694, §733 (AMD). 1985, c. 691, §42 (RP).

§5312-A. FORM AND EFFECT

(REPEALED)

SECTION HISTORY

1971, c. 37, §3 (NEW). 1973, c. 21, §2 (AMD). 1975, c. 765, §29 (AMD). 1977, c. 165, §10 (RPR). 1977, c. 694, §734 (AMD). 1985, c. 691, §43 (RP).

§5312-B. ARREST AND COMMITMENT

(REPEALED)

SECTION HISTORY

1971, c. 37, §3 (NEW). 1971, c. 622, §131 (AMD). 1975, c. 765, §30 (RP).

§5313. LIEN OF TAX

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1975, c. 474, §2 (AMD). 1977, c. 477, §22 (AMD). 1979, c. 541, §B51 (AMD). 1985, c. 691, §44 (RP).

§5314. RELEASE OF LIEN

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1985, c. 691, §45 (RP).

§5315. ENFORCEMENT OF LIEN

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1985, c. 691, §45 (RP).

§5316. TAXPAYER NOT A RESIDENT

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1971, c. 622, §132 (AMD). 2003, c. 390, §51 (RP).

§5317. PRIORITY

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §B52 (AMD). 1981, c. 364, §74 (RPR). 1995, c. 281, §34 (RP).

§5318. INCOME TAX CLAIMS OF OTHER STATES

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1981, c. 364, §75 (RP).

§5319. ORDER TO COMPEL COMPLIANCE

1. Failure to file tax return. If any taxpayer willfully refuses to file an income tax return required by this Part, the assessor may apply to a Justice of the Superior Court of Kennebec County, and upon the complaint of the assessor, the justice shall issue an order requiring the taxpayer, and, if the taxpayer is a corporation, any principal officer of such corporation, to file a proper return in accordance with this Part, upon pain of contempt. The court shall forthwith fix a time and place for hearing and cause 20 days' notice thereof to be given the taxpayer, having regard to the speediest possible determination of the case consistent with the rights of the parties.

[1969, c. 154, §F (NEW) .]

2. Failure to furnish records or testimony. If any taxpayer willfully refuses to make available any books, papers, records or memoranda for examination by the assessor or the assessor's representative or willfully refuses to attend and testify pursuant to the powers conferred on the assessor by section 112, the assessor may apply to a Justice of the Superior Court of Kennebec County for an order directing the taxpayer to comply with the assessor's request for books, papers, records or memoranda or for the taxpayer's attendance and testimony. If the books, papers, records or memoranda required by the assessor are in the custody of a corporation, the order of the court may be directed to any principal officer of the corporation. If a person fails or refuses to obey such an order, the person is guilty of contempt of court.

[1995, c. 281, §35 (AMD) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §A247 (AMD). 1995, c. 281, §35 (AMD).

§5320. TRANSFEREES

1. General. The liability, at law or in equity, of a transferee of property of a taxpayer for any tax, addition to tax, penalty or interest due the assessor under this Part shall be assessed, paid and collected in the same manner and subject to the same provisions and limitations as in the case of the tax to which the liability relates, except as hereinafter provided in this section. The term transferee includes, but is not limited to, donee, heir, legatee, devisee and distributee.

[1969, c. 154, §F (NEW) .]

2. Period of limitation. In the case of the liability of an initial transferee, the period of limitation for assessment of any liability is within one year after the expiration of period of limitation against the transferor. In the case of the liability of a transferee of a transferee, within one year after the expiration of the period of limitation against the preceding transferee, but not more than 3 years after the expiration of the period of limitation for assessment against the original transferor; except that if before the expiration of the period of limitation for the assessment of the liability of the transferee, a proceeding for the collection of the liability has been begun against the initial transferor or the last preceding transferee, respectively, then the period of limitation for assessment of the liability of the transferee shall expire one year after the proceeding is terminated.

[1969, c. 154, §F (NEW) .]

3. Extension by agreement. If before the expiration of the time provided in this section for the assessment of the liability, the assessor and the transferee have both consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of the period agreed upon or an extension thereof. For the purpose of determining the period of limitation on credit or refund to the transferee of overpayments of tax made by such transferee of overpayments of tax made by the transferor of

which the transferee is legally entitled to credit or refund, such agreement and any extension thereof shall be deemed an agreement or extension referred to in section 5278, subsection 3. If the agreement is executed after the expiration of the period of limitation for assessment against the taxpayer with reference to whom the liability of such transferee arises, then in applying the limitations under section 5278, subsection 2 on the amount of the credit or refund, the periods specified in section 5278, subsection 1 shall be increased by the period from the date of such expiration to the date of the agreement.

[1979, c. 541, Pt. A, §248 (AMD) .]

4. Transferor deceased. If any person is deceased, the period of limitation for assessment against such person shall be the period that would be in effect had death not occurred.

[1969, c. 154, §F (NEW) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §A248 (AMD).

§5321. JEOPARDY ASSESSMENTS

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §735 (AMD). 1979, c. 378, §48 (RP).

§5322. BANKRUPTCY OR RECEIVERSHIP

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 378, §49 (AMD). 1995, c. 281, §36 (RP).

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